

**COTTONWOOD HEIGHTS**  
CITY

**JUNE 30, 2008**  
FISCAL YEAR ENDING

**CERTIFICATION OF BUDGET**

**ADOPTION OF BUDGET INFORMATION:**

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

“On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.”

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of COTTONWOOD HEIGHTS City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 19, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

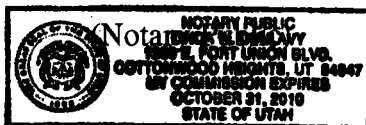
- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);  
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 19, 2007 for all budgetary funds.

W. Gary Harne Signed:

(Budget Officer)

Subscribed and sworn to this 20th day of June, 2007.



Linda M. Dunaway

# COTTONWOOD HEIGHTS

Governmental Unit

2007-008

## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005-06	2006-07 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current		6,314,340.00	6,400,000.00
3120	Prior Years' Taxes - Delinquent			
3130	General Sales & Use Taxes	4,726,645.00	5,390,000.00	5,457,916.00
3131	E911 Emergency Telephone Fees		81,000.00	120,000.00
3140	Franchise Taxes-Cable TV	187,077.00	180,000.00	195,000.00
3150	Transient Room Tax	21,441.00	25,000.00	25,000.00
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes		500,000.00	500,000.00
3190	Penalties & Interest on Delinquent Taxes			
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	236,671.00	240,000.00	240,000.00
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	449,688.00	377,130.00	400,000.00
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses			
3226	Road Cut Fees	62,392.00	63,000.00	69,084.00
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants	12,496.00	82,500.00	65,000.00
3311	General Government			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants			
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	1,277,345.00	1,200,000.00	1,258,971.00
3358	Liquor Fund Allotment	23,601.00	29,926.00	30,000.00
3370	Grants from Local Units: SL County	3,000,000.00	6,248.00	
3381	SL County Shared Property Taxes	2,627,447.00		
3391	SL County Shared Fee-in-Lieu	230,592.00		

# COTTONWOOD HEIGHTS

Governmental Unit

2007-08

Fiscal Year

## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005-06	206-07 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	90,783.00	91,000.00	116,000.00
3415	Sale of Maps & Publications	1,244.00	1,000.00	2,000.00
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property			
3480	Cemeteries			
3490	Miscellaneous Services:			
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	121,718.00	138,246.00	318,790.00
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	216,345.00	250,000.00	250,000.00
3620	Rents & Concessions			
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Miscellaneous Revenue	405.00		
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

**COTTONWOOD HEIGHTS**

Governmental Unit

2007-2008

Fiscal Year

**GENERAL FUND REVENUES**

Account Number	Source of Revenue	Prior Year Actual Revenue 205-006	2006-07 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appropri.	166,966.00	174,279.00	15,529.00
	Impact Fees	36,741.00	98,996.00	90,000.00
3890	<b>Beg. General Fund Bal. to be Appropriated</b>			
	<b>TOTAL REVENUES</b>	13,489,597.00	15,242,665.00	15,553,290.00

**COTTONWOOD HEIGHTS**

Governmental Unit

2007-008  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005-006	2006-07 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council	262,771.00	364,763.00	319,446.00
4112	Legislative Committees & Special Bodies	53,189.00	61,248.00	77,450.00
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precinct Courts	98,960.00	106,500.00	228,040.00
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive	138,612.00	304,386.00	389,593.00
4132	Boards & Commissions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor	93,031.00	133,288.00	144,258.00
4142	Clerk			
4143	Treasurer	78,492.00	74,565.00	81,767.00
4144	Recorder	76,738.00	104,435.00	98,800.00
4145	Attorney	149,936.00	162,000.00	157,500.00
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	80,607.00	65,905.00	226,239.00
4160	General Governmental Buildings	199,773.00	248,877.00	263,729.00
4170	Elections			81,863.00
4180	Planning & Zoning	24,962.00	10,500.00	11,250.00
4190	Education & Community Promotion			
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	3,289,283.00	3,618,340.00	3,601,000.00
4220	Fire Department	2,343,996.00	2,708,439.00	2,916,179.00
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	131,479.00	184,837.00	91,164.00
4254	Flood Control			
4255	Emergency Services (Civil Defense)			
4256	Ordinance Enforcement			193,463.00

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2007-08  
Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005-06	2006-07 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways		278,799.00	239,720.00
4415	Class "C" Road Program	1,285,561.00	1,358,750.00	1,274,500.00
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4414	Storm Water Facilities	28,104.00	98,996.00	90,000.00
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas			
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries			
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning	147,688.00	572,827.00	627,392.00
4615	Business Licensing	54,195.00	69,254.00	52,469.00
4620	Community Development	627,933.00		
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest	58,685.00	11,070.00	10,302.00
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to:			
4820	Transfer to:			
4831	Transfer to: Capital Projects Fund	3,690,682.00	4,689,357.00	4,305,666.00
4841	Transfer to SL County Golden Hills Park			50,000.00
4842	Transfer to: Cottonwood Heights Parks & Rec			21,500.00

**COTTONWOOD HEIGHTS**  
Governmental Unit

2007-08  
Fiscal Year

**GENERAL FUND EXPENDITURES**

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005-06	2006-07 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	<b>MISCELLANEOUS</b>			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	<b>Appropriated Increase in Fund Balance</b>	574,920.00	15,529.00	
	<b>TOTAL EXPENDITURES</b>	13,489,597.00	15,242,665.00	15,553,290.00

# COTTONWOOD HEIGHTS

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2007-08

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## CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 2005-06	2006-07 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	3,690,682.00	4,689,357.00	4,305,666.00
	Interest Income	17,293.00	188,320.00	200,000.00
	Other additions State Grants			1,410,830.00
	County Grant			534,752.00
	<b>TOTAL REVENUE</b>	<b>3,707,975.00</b>	<b>4,877,677.00</b>	<b>6,451,248.00</b>
	<b>Beginning Fund Balance</b>	<b>406,920.00</b>	<b>4,055,063.00</b>	<b>5,696,160.00</b>
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	<b>4,114,895.00</b>	<b>8,932,740.00</b>	<b>12,147,408.00</b>
	<b>EXPENDITURES:</b>			12,147,408.00
	<b>TOTAL EXPENDITURES</b>	<b>59,832.00</b>	<b>3,236,580.00</b>	<b>12,147,408.00</b>
	<b>Ending Fund Balance</b>	<b>4,055,063.00</b>	<b>5,696,160.00</b>	<b>0.00</b>

## OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



COTTONWOOD HEIGHTS  
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ENTERPRISE OR INTERNAL SERVICE FUND: Employee Benefits Fund (An Internal Service Fund)

FORM 3

Account Number	Description	Prior Year Actual 2005-06	2006-07 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	15,065.00	11,862.00	12,751.00
	Interest Earned			1,000.00
	Other:			
	<b>TOTAL OPERATING REVENUE</b>	<b>15,065.00</b>	<b>11,862.00</b>	<b>13,751.00</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	15,065.00		13,751.00
	Contractual Services			
	Material and Supplies			
	Depreciation			
	Other			
	<b>TOTAL OPERATING EXPENSE</b>	<b>15,065.00</b>	<b>11,862.00</b>	<b>13,751.00</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	<b>NET INCOME (LOSS)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

ANALYSIS OF CASH REQUIREMENTS:

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)	0.00	0.00	0.00
	Plus: Depreciation	0.00	0.00	0.00
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>